

STATE OF MICHIGAN  
DEPARTMENT OF LABOR & ECONOMIC GROWTH  
MICHIGAN TAX TRIBUNAL

**TRIBUNAL NOTICE 2008-4**  
*(Replacing Tribunal Notice 2004-6)*  
Issued: April 15, 2008

AUTHORIZED REPRESENTATIVE; APPEARANCE; SUBSTITUTION

The filing of an appearance by an authorized representative constitutes notice to the Tribunal that the attorney, agent, or firm filing the appearance represents a party in a case. The filing of an appearance does not require the Tribunal to take any action. As such, a motion and motion fee *are not required* for the filing of an appearance.

The filing of a withdrawal or substitution of an authorized representative by a party or an authorized representative requires the Tribunal to take action. TTR 215 provides, in pertinent part, “[a]n authorized representative may withdraw from a proceeding or be substituted for *only* by order of the tribunal.” (Emphasis added.) As such, a motion and motion fee *are required* for the filing of a withdrawal or substitution of an authorized representative. See Tribunal Notice 2008-1.

***This Tribunal Notice replaces Tribunal Notice 2004-6 and will take effect May 12, 2008.***